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Operations



**COMPTROLLER OPERATIONS UNDER
EMERGENCY CONDITIONS**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements AFPD 10-4, Operations Planning. It provides the basic requirements for deployment of financial management and comptroller personnel at all levels of command to support contingency operations.

SUMMARY OF REVISIONS

This instruction aligns with AFPD 10-4. It updates, clarifies, and streamlines previous guidance on comptroller operations under emergency conditions (AFR 170-18). Figures and comptroller wartime taskings in AFR 170-18 were deleted from this AFI and will be included in the Deployed Agent Handbook.

Chapter 1

GENERAL

1.1. Comptroller Planning Process. Comptrollers must develop plans to support the unified and specified CINCs and US Air Force. There are several types of plans: operations plans (OPLANS), concept plans (CONPLANS), base mobility plans (MOPLANS), and base support plans (BSPs).

1.1.1. Comptroller plans should support operational concepts and comply with financial management practices required by statutory and regulatory requirements.

1.2. Plan Development. Major Commands (MAJCOMs) normally write supporting plans for unified and specified command basic plans.

1.2.1. MAJCOMs and Field Operating Agencies (FOAs) which are not tasked to write supporting plans for unified and specified command OPLANS or CONPLANS must prepare a supporting plan to the USAF War and Mobilization Plan, Volume I (WMP-1) following the current format.

1.3. Wings, Bases and Units. Planning at the Wing, Base and Unit level is an integral part of the overall war planning process. It allows the MAJCOM operation and planning concepts and plans to be translated into base-level capability to support forces and continuing missions with maximum effectiveness. Wing, base, and unit planning has four principal objectives: Deployment and Reception Support; Continuing Mission Support; Integration of Effort; and Documentation of Shortfalls and Limiting Factors.

Chapter 2

COMPTROLLER RESPONSIBILITIES AND AUTHORITIES

2.1. SAF/FM. This instruction establishes the following responsibilities and authorities for the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM).

2.1.1. Provides broad guidance and direction for development of comprehensive wartime and contingency planning guidance.

2.1.2. Serves, as required, as the final approving authority on comptroller wartime and contingency planning and procedural issues.

2.2. SAF/FMPC. The following responsibilities are established for the Directorate of Comptroller Support (SAF/FMPC).

2.2.1. Provides oversight of Air Force comptroller wartime and contingency planning.

2.2.2. Provides oversight of Air Force comptroller activities for Joint and Air Force exercise planning.

2.2.3. Coordinates SAF/FM representation on the US Air Force Contingency Support Staff. Ensures Comptroller Master Scenario Events Listing (MSELs) are inserted into exercises as required.

2.2.4. Serves as the SAF/FM focal point and Office of Primary Responsibility (OPR) for all wartime and contingency planning matters and coordinates on all changes thereto.

2.2.5. Develops and coordinates formulation, development, and publication of comptroller wartime and contingency policies, procedures, and concepts with other DOD Services, Air Staff, and MAJCOM/FOA activities.

2.2.6. Coordinates on and ensures accounting and finance and financial analysis wartime and contingency policies, procedures, and concepts support and comply with DOD and Air Force wartime and contingency policies, procedures, and concepts. Evaluates workability from an operational planning perspective.

2.2.7. Develops, coordinates, and maintains comptroller guidance in HQ USAF wartime, contingency, and exercise planning instructions, documents, guidelines, and plans.

2.2.8. Coordinates wartime and contingency planning matters pertaining to US Air Force policies, procedures, guidelines, and concepts with the appropriate Department of Defense (Comptroller), Air Force Secretariat and Air Staff action offices, and the Defense Finance and Accounting Service-Denver Center (DFAS-DE).

2.2.9. Coordinates wartime and contingency planning matters pertaining to implementation/application of established policies and/or procedures with the MAJCOM/FOA comptroller plans community and DFAS-DE/MP (and HQ DFAS as necessary).

2.2.10. Serves as the Air Force focal point for advising on wartime training curricula in comptroller courses.

2.2.11. Provides general guidance and reviews comptroller annexes in MAJCOM/FOA wartime and contingency plans and provides feedback as required.

2.2.12. Develops and provides MAJCOM/FOA comptroller unique Support Force Sizing (FORSIZE) and Support Force Manpower Planning guidance. Reviews and refines the results of the periodic FORSIZE/Support Force Manpower Planning processes to ensure that comptroller wartime manpower requirements have been fully documented and sourced IAW existing wartime planning guidance in the War and Mobilization Plan (WMP), Volume I and Volume 3. Coordinates sourcing of shortfalls as required.

2.2.13. Coordinates the development of Air Force comptroller participation in Joint and Air Force exercises. Extracts pertinent data from after action reports and disseminates the information to Air Staff and MAJCOM/FOA comptroller planners. Coordinates the development of the joint Master Scenario Events List (MSEL) with other Services, DOD offices and government agencies.

2.2.14. Conducts wartime and exercise planning workshops and conferences.

2.2.15. Monitors the Air Force comptroller wartime manpower force structure/mix, wartime plans, exercises, and identifies issues impacting comptroller wartime readiness.

2.2.16. Monitors and ensures adequate wartime planning lines of communications exist between supported and supporting commands.

2.3. SAF/FM Functional OPRs. The following responsibilities are established for the Air Force Secretariat comptroller wartime and exercise planning OPRs for Finance, Budget, and Cost:

2.3.1. Develop functional wartime and contingency planning policies, procedures, and concepts.

2.3.2. Provide input to change WMP-1 as required to keep policies, procedures, and concepts current and in compliance with statutory requirements.

2.3.3. Develop and ensure detailed "How To" guidance for implementing wartime concepts defined in WMP-1 is incorporated in applicable user directives in a timely manner.

2.3.4. Provides interpretation of functional guidance and concepts for MAJCOM and FOA staffs.

2.3.5. Develops functional MSELs for input into Joint and Air Force exercises to test the workability and effectiveness of wartime concepts, policies, and procedures.

2.3.6. Participates in Air Force comptroller wartime and exercise planning workshops.

2.4. MAJCOMs, FOAs, and Intermediate commands must:

2.4.1. Ensure their command or agency comptroller wartime and contingency planning is accomplished per applicable guidelines, including those in the comptroller annexes to the WMP, the USAF Survival, Recovery, and Reconstitution (SRR 355) Plan, AFD 10-4 and AFMAN 10-401 and AFIs 10-402, Mobilization Planning, and 10-403, Deployment Planning, and this instruction.

2.4.2. Develop and document comptroller requirements in operation and concept plans.

2.4.3. Incorporate wartime and contingency planning requirements in the FORSIZE/Support Force Manpower Planning processes.

2.4.4. MAJCOMs and FOAs identify in-theater roll-back comptroller support organizations and advise SAF/FMPC and DFAS-DE/MP. In addition, MAJCOMs must develop guidance to ensure the survival and recovery of comptroller resources, and reconstitution of comptroller operations to provide essential comptroller support during emergency conditions. MAJCOMs should provide guid-

ance as a supplement to this instruction and in the comptroller annex to existing OPLANS. A copy of all comptroller annexes and/or supplements pertaining to wartime, contingency and exercise guidance will be provided to SAF/FMPC for review.

2.4.5. Coordinate, review, and critique base comptroller contingency plans and operations as well as subordinate command and unit participation in exercises and deployments.

2.4.6. Provide clear and consolidated comptroller guidance to field activities as required.

2.4.7. Direct base-level comptrollers to assume a limited posture as required.

2.4.8. Ensures all bases and intermediate commands are training personnel and have manpower and other resources available to meet the taskings.

2.5. Base Comptrollers/Financial Managers. Base level comptrollers are responsible for the following:

2.5.1. Develop and maintain necessary plans and procedures to ensure the accomplishment of the comptroller's wartime mission.

2.5.2. Develop, test, and maintain plans to support the contingency plans of the MAJCOM to ensure continued operations under emergency conditions. All comptroller personnel must be knowledgeable of this instruction, associated MAJCOM guidance, and local contingency plans. Personnel will be briefed upon their arrival, and annually thereafter.

2.5.3. Review Support Agreements and Memorandums of Understanding/Agreements (MOU/MOA) to ensure continued support can be provided and/or is still required.

2.5.4. Submit after action reports and lessons learned resulting from exercise and deployment participation to MAJCOM/FM.

Chapter 3

ACCOUNTING AND FINANCE PLANNING

3.1. DFAS-DE. The Defense Finance and Accounting Service-Denver Center (DFAS-DE) must record accounting transactions for the Air Force.

3.1.1. In this capacity, DFAS-DE serves as a partner in wartime and contingency operations. They will receive information and inquiries from deployed units.

3.1.2. DFAS-DE supports deployed forces through channeling responses to inquiries to deployed units, ensuring pay information is disseminated to deployed members, and maintaining a communications link enabling these actions to occur.

3.1.3. Interrupted DFAS-DE Operations. DFAS-DE will arrange for their backup facility.

3.2. Financial Services Office (FSO). The FSO must ensure personnel are prepared to continue operations under emergency conditions.

3.2.1. FSOs should develop, test, and maintain, as a part of the comptroller contingency plan, plans to support the MAJCOM contingency plans and requirements of this AFI.

3.2.2. The FSO trains personnel to operate in deployed situations under bare base conditions.

3.2.3. The FSO ensures all designated comptroller mobility personnel have current passports, shots, and mobility gear. Additionally, each FSO will ensure a logistics kit is readily available. The FSO will ensure comptroller mobility personnel comply with weapons qualification requirements.

3.3. Mobilization Policy. FM personnel must follow the planning guidance in AFRPD 10-4 and AFI 10-402 to effectively mobilize Air Reserve Forces (ARF).

3.3.1. Reserve personnel called to active duty may remain in the Reserve Pay System or may be transferred to the active pay system depending upon anticipated length of the mobilization and the requirements of the personnel system.

3.3.2. Mobilization agreements. AFI 25-201, Support Agreement Procedures, provides for development of support agreements between Air Force activities and the ARF units to be supported in the event of mobilization. If there is insufficient information in the support agreements, a separate MOU or MOA may be prepared between the supporting Financial Services Office and the ARF unit. The agreement or MOU should describe specific premobilization and postmobilization responsibilities of each activity and should include, as a minimum:

3.3.2.1. Notification arrangements.

3.3.2.2. Logistical support and funds protection procedures.

3.3.2.3. Maintenance of a mobilization and deployment kit.

3.3.2.4. Establishment of training requirements and delineation of both host and ARF obligations to fulfill these requirements.

3.3.2.5. The number and purpose for which AF Forms 616, Fund Cite Authorization, will be issued by the supporting Financial Services Office.

3.3.2.6. The office in the reserve or guard unit responsible for administering and sending obligating documents to the supporting Financial Services Office.

3.3.2.7. Establishment of amount of funds and procedures for the appointment and funding of an imprest fund cashier, if required.

3.4. FSO Mobility and Deployment Responsibilities. Operating agencies must comply with comptroller methods and procedures currently in effect. Planning guidance is in AFI 10-403, Deployment Planning, USAF Mobility Planning (formerly AFR 28-4).

3.4.1. The supporting FSO/DAO or mobilization team will staff the accounting and finance station of the mobility processing line in accordance with the base mobility plan or support agreement. A representative will attend the concept briefing. The team will:

3.4.1.1. Provide departing personnel a predeployment briefing.

3.4.1.2. Process any last minute pay changes as requested by deploying members.

3.4.1.3. Provide advance military or travel pay upon receipt of proper documentation and within limitations of the plan.

3.4.1.4. The following items should be covered in the deployment briefing:

- Determine duration and location of the deployment (obtain at concept briefing), and obtain one copy of the TDY order.
- Inform deploying members that no Treasury checks will be forwarded to the TDY location; encashment of personal checks and payment of partial payments will be available from the deployed agent team.
- Encourage local payees to start Direct Deposit or a dependent support allotment.
- Inform local payees their paychecks will be suppressed to prevent theft or loss. Payment can be obtained from the deployed disbursing agent, but this may cause problems with financial support of dependents unless a support allotment is started. If checks are not suppressed they will be issued and mailed as usual, but not to the deployed location.
- Provide information concerning discontinuance of Basic Allowance for Subsistence (BAS) when under field conditions.
- Provide information concerning other entitlements (e.g. FSA, COLA).
- Provide information on per diem and transportation entitlements, especially leave in conjunction with exercises.
- Provide information on emergency leave procedures.

3.4.1.5. If the deployment is in support of a real-time conflict provide the information above and the following:

- Encourage all members to obtain a power of attorney for their dependents.
- Provide funding for imprest fund cashiers along with written instructions.

3.5. Deployment. Manning for deployment will be provided by predesignated 65FX, 6F1XX and 6F0XX personnel. Personnel designated to deploy must be trained to perform the duties required of them in a deployed environment.

3.5.1. The mission of the deployed team is to provide quality, accurate, and timely financial support to commanders, units, and deployed personnel. The deployed disbursing agent team will provide the following services:

- Provide financial advice to commanders.
- Support local procurement actions; determine propriety of disbursements and make payments to local vendors.
- Maintain accountability and certify fund availability. Funds will normally be made available on AF Form 616, Fund Cite Authorization. Financial management personnel will work closely with the contracting agent(s) and commander.
- Make partial or casual payments to deployed military members.
- Make travel and per diem payments (advances and accrued amounts, no settlements)
- Cash personal checks (and other approved negotiable instruments) and provide accommodation exchange for foreign currency. Have members sign a consent agreement for immediate collection from their pay if personal checks (or other negotiable instruments) are returned for insufficient funds.
- Prepare pay documentation for pay changes and input into DJMS at the nearest FSO which has on-line capability.
- Safeguard cash and negotiable instruments.

3.6. Advance Planning. Planning includes determination of necessary skills, predesignation of persons to man the deployment processing line, predesignation and training of persons for deployment, and having necessary supplies and equipment available for deployment. Planning must include coordination with security police personnel to ensure compliance with AFI 31-209, Air Force Resource Protection Program (formerly AFR 125-37).

3.7. Additional Assistance. MAJCOMs must assess each deployment situation and take action necessary to redistribute command comptroller resources to support the current and projected situation.

Chapter 4

ACCOUNTING AND FINANCE (A&F) OPERATING PROCEDURES

4.1. Emergency Area. Finance Offices in forward areas will continue to operate as normal for as long as conditions permit. Additional comptroller resources will be deployed into the theater in support of aviation units and will be added to staffs already in place or to establish operations at bare base locations.

4.1.1. Concept of Operations. When an emergency condition exists and there are overriding mission priorities, manpower shortfalls, loss of data automation support, or imminent danger to life and property, normal operations including accounting will be suspended and the AFO will assume a limited posture. Each AFO (DAO/FSO) must evaluate the local situation at the time and consult with the commander before implementing a limited AFO posture. The decision to assume a limited posture is an operational one to be made at the time of a crisis. As long as the AFO has computer support and sufficient manpower, the procedures in AFM 177-370 will be followed. The AFO will not act independently to suspend normal operations unless communications with the installation commander and comptroller are cut off and the situation has reached a point that clearly dictates the need to act independently to protect or, if necessary, destroy resources. The AFO will make every effort to notify interested agencies (MAJCOM/FMF, SAF/FMPC, DFAS-DE, etc.) as soon as possible. The limited AFO will transfer, as available transportation and time permit, all current month A&F records required to reconstruct essential A&F data to the designated support AFO. All military active and retired pay will be provided by the nearest FSO which has on-line capability. SAF/FM or MAJCOM/FM may also direct an AFO to assume a limited posture. As soon as the situation permits, all levels of command must make every effort to restore normal operations.

4.1.2. Centralized Accounts and Payments. Although DFAS-DE continues to maintain accounts and make payments for centralized functions, AFOs within the emergency area may not receive updates on current pay data. Limited AFOs and disbursing agents may be required to make emergency partial payments and cash checks.

4.1.3. Reporting. If possible, the data automation facility will run standard BQ/HO69 system end-of-month mechanized reports. Otherwise, transfer most current data available to designated support AFO. This information will be used to establish beginning position at the support AFO. All reporting thereafter will be performed at the support AFO. Priority emphasis will be placed on basic accounting for cash and status of fund reporting.

4.1.4. Isolation from Higher Headquarters. If any level of command is temporarily cut off from communication with the next higher echelon, it may, on its own authority, take necessary actions to provide A&F service as required. Rates of pay and allowances may not be changed under this authority; however, payment procedures and detailed record keeping procedures may be changed. As a minimum, keep records of payments, collections, and sales to foreign governments, international organizations, civilian agencies, commercial concerns, and individuals. Also keep records of assistance-in-kind received from other governments, foreign organizations and similar organizations. Use authorized forms to identify payee or remitter, purpose, amount paid or collected, and appropriation cited. If authorized forms are not available, use automated or letter formats to submit data required. In each case where this authority is used, report the circumstances and actions taken through command channels to DFAS-DE as soon as possible. Identify the type currency (ies) and rate of exchange if foreign currency is used.

4.1.5. Limited A&F Operations. MAJCOMs or higher authority may implement limited A&F operations. Notify DFAS-DE and the support AFO with information copies to the host MAJCOM for the support and limited AFOs immediately upon receiving notification to assume a limited AFO posture.

4.1.5.1. Appropriation Accounting and Fund Certification.

4.1.5.1.1. When computer support (to include PC-based reporting), or sufficient manpower is not available, accounting for funds will be done manually. Manual accounting should be performed only when computer support is not expected to be restored or sufficient personnel will not be available for periods greater than 72 hours. Manual accounting, once begun, should continue until normal operations are reestablished.

4.1.5.1.2. As a minimum, manual accounting will track costs by appropriation, allocation, or allotment and will document costs by appropriation symbol, fund code, fiscal year, BA, station number, and emergency special project code. If possible, a two or three digit element of expense investment code (EEIC), if applicable, will be documented for O&M appropriations.

4.1.5.1.3. Continue appropriation reimbursement procedures for foreign governments, international organizations, and commercial concerns.

4.1.5.1.4. A locally assigned Emergency and Special Program (ESP) code, provided by the financial analysis office (FMA), will be used to capture costs for non reimbursable support to other United States and allied military components, and other government agencies.

4.1.5.1.5. Fund Certification. When operating under manual procedures, the limited AFO will designate individuals or subject matter areas responsible for certification of fund availability. Generally, subject matter areas such as commercial services, materiel, travel, or military pay are in the best position to certify fund availability. Accounts Control keeps FMA informed of fund status during this period. The procedures in AFR 177-101, chapter 18, for manual fund control will be followed.

4.2. Paying and Collecting. The Paying and Collecting function at a limited AFO will support demands for currency and check-cashing services during emergencies.

4.2.1. Emphasize safeguarding of resources.

4.2.2. Send checks, bonds, signature plates, and bond validating stamp to DFAS-DE for safekeeping.

4.2.3. The limited AFO will retain sufficient currency to sustain operations.

4.2.4. Original disbursement and collection vouchers are forwarded to the support AFO daily by letter of transmittal. Retain one copy of the voucher and transmittal letter.

4.2.5. AFOs should try to obtain a sufficient supply of cash to sustain mission requirements. Prior arrangements should be made with appropriate agencies or countries to ensure an availability of currency. The ultimate choice of which currency (US, local, or other) to use will be made by the local AFO or theater FM. Shortfalls or excesses in currency should be identified to the host MAJCOM.

4.2.6. If conditions require emergency turn-in of funds from on-base activities, the commander or designee will instruct the fund custodians (as appropriate for Alaska and Hawaii) of nonappropriated funds, managers of military banking facilities, managers of Army and Air Force Exchange Service facilities, and custodians of other appropriated funds to:

4.2.6.1. Transfer United States currency and coin to the nearest disbursing officer in exchange for a check drawn on the United States Treasury. When time does not permit the issuance of a check, a receipt will be provided by the disbursing officer. A DD Form 1131, **Cash Collection Voucher**, will be issued for funds accepted into the AFO's accountability. Funds will be collected into deposit account 57X6875 Suspense, Department of the Air Force. Only a receipt will be issued to custodians of appropriated funds.

4.2.6.2. Transfer local currency and coin for protective custody. Disbursing officers will issue a safekeeping receipt for amounts tendered. The receipt must state that neither the disbursing officer nor the US Government will be held accountable should the currency and coin be lost or destroyed as a result of the existing emergency. However, if the local disbursing officers have a need for the local currency, they may purchase it by issuing a check drawn on the US Treasury in lieu of issuing safekeeping receipts. Refer to DOD Directive 7360. 5, Policies Governing Use of Currency and Coin Under Emergency Conditions, for additional guidance. It is highly probable that the AFO will have a need for the currency and should be prepared to issue a US Treasury check.

4.2.6.3. If the situation dictates the removal of funds from a particular location, every effort should be made to evacuate the cash, including any funds held for safekeeping.

4.2.6.3.1. Send the blank checks, bond stock, travelers checks, signature die, signature plates, and bond validating stamps to DFAS-DE. Use DD Form 2661, **Spoiled/Control Check Record**, as the inventory list. Send a copy of the AF Form 1249 with the shipment.

4.2.6.3.2. Transfer excess currency and coin to the designated disbursing officer.

4.3. Procedures for Emergency Destruction of Currency.

4.3.1. If transfer is not possible, currency, coin, and other negotiable instruments (blank checks, blank bond stock, traveler's checks, etc.) will be disposed of in a manner that is absolute. Disbursing officers in areas of elevated tension will anticipate the possibility of emergency destruction and maintain a means to rapidly inventory and destroy currency holdings. There are several acceptable methods of destroying currency and negotiable paper instruments. A sodium nitrate emergency destruction kit, a paper shredder, or an incendiary device may be used. The preferred method is the sodium nitrate emergency destruction kit. Due to the possibility of the loss of electrical power and a need for rapid destruction, burning paper items will normally be the accepted method. All paper items must be burned thoroughly beyond recognition. Coins will be scattered in deep water or secretly buried. AFOs must make every attempt to destroy or dispose of currency and coins to prevent them from falling into enemy possession.

4.3.2. If time permits prior to destruction, disbursing officers will prepare destruction or disposition certificates. Use the formats in the deployed agent handbook. Prepare the destruction certificate in original and two copies for US and foreign currency and in original and three copies for military payment certificates (MPC). Send the original and one copy of the certificate for US and foreign currencies to DFAS-DE/AD. Send the original and one copy of the certificate for MPC to the US Army Finance and Accounting Officer designated by the theater commander and one copy of the certificate to DFAS-DE/AD. Retain one copy as proof of destruction. Send copies of DD Form 2657, **Daily Statement of Accountability**, SF 1219, **Statement of Accountability**, and DD Form 2663, **Foreign**

Currency Control Record, as appropriate, with the original destruction certificate to DFAS-DE/AD. As soon as possible, forward a copy of the DD 2657 for the month in which destruction occurred.

4.3.3. The Department of the Treasury will consider granting relief of pecuniary liability for emergency destruction of US currency as stated in this regulation. Supporting documentation for seeking such relief will include:

4.3.3.1. A destruction certificate DD Form 2669, **Destruction Schedule for Currency**, as described below:

4.3.3.2. A copy of the SF 1219, **Statement of Accountability** (or equivalent), that depicts the status of the account and its balance for the month in which destruction occurred.

4.3.3.3. A copy of the cash blotter or other official document that shows the amount of US currency on hand and all replenishments and disbursements affecting the account for the most recent 90-day period.

4.3.4. As a minimum, the destruction certificate shall provide the following data:

4.3.4.1. Location of the destruction.

4.3.4.2. The name or numbered designation and disbursing station symbol number of the accountable office; and the name, grade, and service number of the accountable disbursing officer.

4.3.4.3. The reasons for the destruction.

4.3.4.4. The amount of currency destroyed by denominations and the total amount destroyed. For full or partial packages of new currency, include the beginning and ending serial numbers.

4.3.4.5. The signature of four commissioned officers, as follows using DD Form 2669:

- The disbursing officer and date of destruction.
- The name, rank, and signature of the disbursing officer's immediate superior, or any other officer senior in rank to the disbursing officer who is available to witness the destruction, and the date the destruction was witnessed. Destruction will not be unnecessarily delayed for arrival of a senior officer.
- Absent the presence of a senior officer, three disinterested commissioned officers of any grade may witness the destruction.
- The name, rank, and signature of two additional disinterested commissioned officers who witnessed the destruction, and the date the destruction was witnessed.

4.3.4.6. When currency and coin are destroyed without previous warning, such as by explosion, fire, sinking, of a vessel, or aircraft accident, the DO accountable for the funds shall prepare a written statement about the circumstances under which the funds were destroyed and forward it with a request for relief to DFAS-DE through SAF/FMPB. In the event the DO does not survive the disaster that destroyed the funds, the officer designated to settle the account shall act in the DO's behalf. The designated officer shall reconstruct the accountability of the DO and initiate the appropriate requests for relief. (See DoD Financial Management Regulation, DoDFMR 7000.14-R, Volume 5, Chapter 18.)

4.3.5. A schedule of coins will be prepared by the disbursing officer showing the method of disposition and estimated amount disposed of. This estimate will be taken from the latest accountability records. The distribution is the same as destruction certificate for currency. This disposition will be

witnessed by two disinterested commissioned officers, senior NCOs (E-7 or above), or US civilians who will sign the schedules attesting to the disposition of coin as scheduled. The AFO, deputy AFO, or agent must also sign the disposition schedule.

4.3.6. Separate destruction certificates and disposition schedules will be prepared for United States currency and coin held for safekeeping.

4.3.7. Analysis of Daily Cash Accountability, will be used to support destruction certificates for United States and foreign currencies and MPCs. If time permits, the regular daily business will be ended and a final DD Form 2657 prepared. If time does not permit, the cashier will prepare OF Form 1129, **Cashier Reimbursement Voucher and/or Accountability Report**, which will be attached to the prior day's accountability.

4.3.8. DD Form 2663, **Foreign Currency Control Record**, will be used to support destruction certificates for foreign currency.

4.3.9. DD Form 2669, **Destruction Schedule for Currency**, will be used as a destruction certificate for checks, bonds, and the signature plate. Obtain and include any checks held by the check writer, DAFO/DDAO, or administrative section. Type the following statement on the form for checks and bonds: "We hereby certify that the (bonds/checks) listed above were received, verified by us, and destroyed in our presence by burning on *date*." Signed: Members of the Committee. Type the following certificate on the DD Form 2669 used to document the destruction of the signature plate: "We certify that the signature plate was totally destroyed in our presence on *date*." Signed: Members of the Committee. The same requirements for witnesses apply as for destruction of paper currency. Send the original signed copy for bonds to the Federal Reserve Bank initially issuing the bonds. Send the original signed copy for checks and travelers checks to DFAS-DE/AD. If possible, retain a copy of the DD Forms 2669 for the accountability records.

4.3.10. Immediate and Sudden Destruction. When currency, coins, or negotiable instruments in the custody of the AFO or agent are destroyed without warning (such as fire, natural disasters, or explosions), the loss is investigated by a board of officers or an investigating officer as prescribed in AFR 177-101. If physically able, the AFO or agent explains in writing the complete circumstances. If the AFO is physically unable, the MAJCOM/FMF will reconstruct the accountability. If possible, send the currency residue to the Department of the Treasury. (See AFR 177-108, **Chapter 5** for further guidance.)

4.3.11. If the currency is destroyed prematurely, such as in the case of a false alarm, the burned currency residue shall be submitted to the Department of the Treasury. Relief shall be granted by the Department of the Treasury based upon the results of an examination of the residue. The judgment of the Director, Bureau of Engraving and Printing, shall be final based upon such evidence of total destruction.

4.4. Currency Disposition Under Emergency Conditions.

4.4.1. Under conditions that may require the evacuation, disposal, or destruction of currencies or coins, overseas field commanders shall issue appropriate instructions as rapidly as possible to managers of military banking facilities, managers of DOD credit unions, custodians of appropriated and non-appropriated funds, and managers of other DOD - sponsored activities to:

4.4.1.1. Transfer US currency and coins to the nearest disbursing officer in exchange for a check drawn on the Department of the Treasury. When time does not permit the issue of such instru-

ments, a "receipt for miscellaneous collections" shall be provided by disbursing officers on the appropriate form provided for such purposes by respective DOD components. Negotiable instruments shall subsequently be issued in exchange for the receipts previously issued.

4.4.1.2. Transfer local currencies and coins for protective custody. Disbursing officers shall issue a safekeeping receipt for the amounts tendered that states that neither the disbursing officer nor the US Government will be held accountable should the currencies or coins be lost or destroyed as a result of the existing emergency. However, should disbursing officers have need for the local currencies, they may be purchased by issuing checks drawn on the Department of the Treasury instead of issuing safekeeping receipts.

4.4.2. Foreign exchange collected or seized by DOD personnel shall be secured and delivered promptly into the custody of a disbursing officer for credit to the accounts of the Treasury unless otherwise directed by the ASD(C).

4.4.2.1. As defined herein, the term "collections" does not include foreign exchange acquired by the United States through purchase with dollars or funds held for safekeeping by disbursing officers.

4.4.2.2. Disbursing officers shall maintain records showing collections by source and the miscellaneous receipt or other account credited. For reporting purposes, financial transactions and balances for which the basic value measure is foreign currency units shall be translated to US dollar equivalents at Treasury reporting rates as described in the Treasury Financial Manual.

4.4.2.3. Disbursing officers shall be advised by collecting agencies of the source of foreign exchange and any known restrictions on its use in order that the foregoing records may be maintained.

4.5. Accounts Control. Limited AFOs will maintain records to identify expenditures and control obligation of funds. As a minimum, records will permit identification of appropriations, allocations, and/or allotments by fiscal year and symbol or any other administrative subdivisions or legal limitations in effect at the time. The procedures in AFR 177-101, Chapter 18, will be followed for manual fund control and certification. The accounts control area of the limited AFO will provide guidance to all other FMF areas on these procedures. Personnel in Accounts Control will consolidate the fund status records maintained by the individual subject matter areas and will keep FMA informed of fund status during this period.

4.5.1. Forward the most recent monthly AF Trial Balance and the most recent Monthly Package Report of Disbursements and Reimbursements (MAFR) to the support AFO.

4.5.2. Coordinate with the FMA office to obtain additional funding as required.

4.5.3. Discontinue formal general ledger accounting. Submit no further trial balances.

4.5.4. Discontinue VIMS, BEAMS, MCS, RAMSS, JOCAS, VAMOSOC, and Military Personnel Expense reporting.

4.5.5. Discontinue the following RCS reports during emergency conditions (see AFCAT 37-140, Air Force Catalog of Report Control Symbols (RCS) Reports, for complete and current lists):

4.5.5.1. SAF-FM (Q) 7105-DE - *AF Trial Balance (Other Than Stock Fund and Industrial Fund)*.

4.5.5.2. SAF-FM (M) 7107-DE - *AF Industrial Fund Trial Balance and Schedules*

4.5.5.3. SAF-FM (W) 7112-DE - *Cycle Report of Vouchers For and By Others*

4.5.5.4. SAF-FM (W) 7138-DE - *AFCMD/DCASR Disbursement Report*

4.5.5.5. SAF-FM (M) 7140-DE - *Financial Status of Contract report*

4.5.5.6. Other emergency non-essential RCS reports as directed.

4.6. Commercial Services.

4.6.1. The limited AFO will transfer all documents related to unliquidated obligations and receivables (particularly for those accounts involving sales to individuals, foreign governments, international organizations, and commercial concerns) to the designated support AFO. Unless otherwise directed, support provided to the other United States and allied military components and United States government agencies will be reimbursable. The limited AFO will obtain documentation to support billings for reimbursable support furnished foreign governments, international organizations, and commercial concerns IAW AFR 177-102. This function will also ensure incoming documents (invoices, receiving reports, etc.) are forwarded to the support AFO for processing. Functions to be performed by the limited AFO commercial services will primarily consist of processing of purchase orders (DD Forms 1155, **Order for Supplies or Service**, and SF 44, **Purchase Order - Invoice Voucher**) submitted by paying or disbursing agents for contracting activities and reimbursement vouchers submitted by imprest fund cashiers for fund replenishment.

4.7. Materiel. Operations will consist primarily of a liaison function between the limited AFO and the support AFO. Accounting records (mechanized or manual) will be maintained by the support AFO.

4.7.1. Standard Base Supply System (SBSS). All products received from the SBSS will be forwarded to the support AFO for preparation of billings and maintenance of records.

4.7.2. Commissary. Forward all supporting documentation, receiving reports, invoices, accounts receivable, in-transit/on-order cards, etc., to the support AFO including RODS and FAE card decks.

4.7.3. Interfund Bills. Forward all billings to the support AFO for processing.

4.7.4. Medical/Dental Stock Fund. If the AFO supports a War Readiness Materiel (WRM) medical supply account on the MEDRAMS system, obtain the latest tape received from the MEDRAMS officials and send it to the support AFO.

4.8. Industrial Funds.

4.8.1. Airlift Services. Accounting will be accomplished by the support AFO. The limited AFO must make sure collection and reimbursement documentation for this service is forwarded to the support AFO for processing and reporting.

4.8.2. Laundry and Dry-cleaning (L&DC). Accounting records for these activities will be forwarded to and maintained by the support AFO. If the L&DC operation is continued, the limited AFO will make cash collections and disbursements and forward the documentation to the support AFO.

4.8.3. Depot Maintenance. Accounting records for these activities will be forwarded to and maintained by the support AFO, normally another ALC as determined by HQ AFMC/FM.

4.9. Travel.

4.9.1. Maintain manual records on DD Forms 1588, **Record of Travel Payment**, or an automated or letter format for travel payments made to individuals.

4.9.2. AFOs should maintain a blank stock of DD Forms 1588, in case of emergency.

4.9.3. Travel support will primarily be limited to processing travel advances and evacuation payments.

4.9.4. Payments for deployments and evacuation will be made as prescribed in AFM 177-373, AFR 177-103, JFTR Volume I, and JTR Volume II, applicable service pay regulations, and appropriate MAJCOM OPLANS.

4.9.5. The majority of troop movements will probably be group travel under field conditions. Under authority of the local commander, AFOs are responsible for notifying PDTATAC, through DFAS-DE/AN, of conditions when members are being provided meals and lodging at no cost (field conditions). Forward all settlement vouchers to the support AFO for final payment.

4.10. Military Pay.

4.10.1. When an AFO assumes a limited posture, the Military Pay and Retired Pay functions will be provided by the nearest FSO which has on-line capability. The AFO can submit class "X" allotment transactions for local payees to temporarily distribute the member's net pay as an allotment. All normal mid- and end-of-month pay for local payees will be suspended by DFAS-DE. If local payees do not elect the class "X" allotment, DFAS-DE will hold all monies due.

4.10.2. Central payees will continue to receive their net pay through the DIRECT DEPOSIT system.

4.10.3. Limited AFOs will continue to answer pay inquiries to the extent possible and provide basic customer service.

4.11. Civilian Pay.

4.11.1. Payments to employees in the emergency area will be limited to an amount necessary to cover basic necessities but not to exceed the normal net pay.

4.11.1.1. For evacuated employees, send pay and leave data to the support AFO as soon as possible so data will be available to support future payments. Forward SF 2806, **Individual Retirement Record**, and 2807, **Register of Separations and Transfers**, to the support AFO.

4.11.1.2. Furnish employees a simple statement of essential data on AF Form 1143, **Authorization and Record - Emergency Payments to Dependents**, and AF Form 1144, **Civilian Employee Emergency Pay Data**. An advance of salary may be authorized by the local commander if he or she determines funds are needed to defray expenses incident to the evacuation. The advance cannot exceed the amount the employee would have earned during two biweekly pay periods. The advance may be paid to full time, intermittent, or regular part time employees, an adult dependent (18 years of age or older), or designated representative. When payment is to be made to other than the employee, the employee completes AF Form 1143 or comparable certification.

4.11.1.3. Commands with local national employees must make provisions to pay those employees who continue to work during the emergency, giving consideration to host nation laws and policies. Keep accurate records of all payments.

4.12. Transitioning. To minimize problems in transitioning to a limited AFO, the following advance preparation will be necessary.

- 4.12.1. Ensure all on-base activities (nonappropriated funds, base exchanges, military banking facilities, federal credit unions, etc.) understand their responsibilities to turn-in funds in the event of a declared emergency posing an immediate threat to the base.
- 4.12.2. Ensure local plans for evacuation/destruction of resources are included in the comptroller annexes to base plans.
- 4.12.3. Identify manning requirements to support the mission of the limited AFO on a 24-hour basis.
- 4.12.4. Identify personnel for deployment. Also, identify those comptroller civilian personnel, including local national employees, who are reserve or guard members subject to mobilization.
- 4.12.5. Ensure required supplies and equipment are available, especially equipment used to destroy currency and negotiable instruments.

4.13. Tasks. Upon notification to assume a limited AFO posture, the following tasks must be performed.

- 4.13.1. Forward all records required for reconstitution to support AFO.
- 4.13.2. Ensure operating personnel are familiar with the destruction procedures in the emergency plans or their specific duties under the limited AFO concept.
- 4.13.3. Monitor status of communications and mail system to identify possible adverse effects on transfer of accountability items to the support AFO.
- 4.13.4. Ensure accountability is kept current to permit evacuation of accountable records on very short notice.
- 4.13.5. Determine the amount of cash available in the vault, military banking facility, base exchanges, nonappropriated fund activities, and like facilities located on nearby United States installations.
- 4.13.6. Transfer excess currency and coin to the nearest AFO or designated location if time permits.
- 4.13.7. Transfer TUS checks, bonds, signature plates, and signature die to DFAS-DE for safekeeping, if time permits.
- 4.13.8. Prepare destruction certificates as far ahead as possible. Leave amounts blank.

4.14. Disbursing Agents. Disbursing agents assigned to the emergency area will maintain DD Form 2657, **Daily Statement of Accountability**, in addition to DD Form 2665, **Daily Agent Accountability Summary**. The DD Form 2657 will assist in preparation of destruction and disposition certificates for currency and coin and serves as backup documentation for those certificates.

4.15. Emergency Evacuation of Noncombatants (Overseas).

- 4.15.1. AFOs in the overseas theaters, except those in Alaska and Hawaii, are responsible for ensuring payment documents (DD Form 1337, **Authorization/Designation for Emergency Pay and Allowances**; AF Form 1143, **Authorization and Record - Emergency Payments to Dependents**; and AF Form 1144, **Civilian Employee Emergency Pay Data**) are properly prepared for use. AFOs must periodically disseminate information advising the potential noncombatant and/or sponsor of

their role to ensure updated and accurate financial data is readily available when evacuation is directed.

4.15.1.1. The AFO will make sure all members complete DD Form 1337 upon entering the overseas theater. Original will be given to the primary dependent for use during evacuations. Complete instructions for evacuation payment processing of military dependents is in AFM 177-373, volume 1, chapter 15. (Note: Personnel who do not have joint banking accounts or current support allotments should be encouraged to prepare an AF Form 1548, **Authorization to Start, Stop, or Change an Allotment for Active Duty or Retired Personnel**. The member should put the desired *percentage* to be paid in the remarks portion of the allotment form (75% of net pay, 50% of net pay, etc.) and leave the money amount blank. The original and one copy will be given to the primary dependent and may be processed at the safe haven or mailed to the nearest AFO upon return to the CONUS. The allotment can be processed only when accompanied by a copy of the DD Form 1337 or proper power of attorney.

4.15.1.2. The AFO will have all civilian employees complete AF Form 1144 and AF Form 1143, in triplicate, upon entering the overseas theater. Employees should be advised to update these forms upon promotion or for other valid reasons. The original of AF Form 1144 is returned to the employee after certification by an individual designated by the AFO. The duplicate will be kept by the base AFO/disbursing agent where the civilian employee is assigned. The triplicate is given to the employee at the time the form is completed. The disposition of AF Form 1143 is the same as AF Form 1144, except the original and triplicate are given to the primary dependent.

4.15.1.3. Overseas AFOs/disbursing agents will establish emergency evacuation teams and maintain an evacuation kit(s) containing forms, supplies, and instructions that may be required during evacuations. Personnel must be designated and trained to support evacuation processing. This kit should be kept in a secure place and be readily accessible. The evacuation kit should contain, but is not limited to:

4.15.1.3.1. DD Form 114, **Military Pay Order**

4.15.1.3.2. AF Form 1143, **Authorization and Record--Emergency Payments to Dependents**

4.15.1.3.3. AF Forms 1144, **Civilian Employee Emergency Pay Data**

4.15.1.3.4. AF Form 1548, **Authorization to Start, Stop, or Change an Allotment for Active Duty or Retired Personnel**.

4.15.1.3.5. DD Forms 115, **Military Payroll Money List**

4.15.1.3.6. DD Forms 117, **Military Pay Voucher**

4.15.1.3.7. DD Forms 1337, **Authorization/Designation for Emergency Pay and Allowances**

4.15.1.3.8. DD Forms 1351, **Travel Voucher**

4.15.1.3.9. DD Forms 1351-2, **Travel Voucher or Subvoucher**

4.15.1.3.10. DD Forms 1351-6, **Multiple Travel Payment List**

4.15.1.3.11. DD Forms 1588, **Record of Travel Payments**, or automated or letter format

4.15.1.3.12. Other forms or items that may be required, such as Currency Exchange Records (DD Forms 2664)

4.15.1.3.13. Current extracts from manuals or regulations required for processing various types of evacuation payments.

4.15.1.4. All AFOs/disbursing agents at evacuation sites are authorized to cash personal (two party only) checks, provide accommodation exchange, and convert foreign currency (generally one month's pay (see AFR 177-108), para 17-2)) for evacuees. A waiver to provide these services is not required during declared emergency situations.

4.15.1.5. Payments to military dependent evacuees must be recorded on DD Form 1337 and AF Form 1143/1144 for civilian employees and their dependents. Posting all payments is essential for a complete and auditable record. If a dependent of a military member arrives at a safe haven without a DD Form 1337, the provisions of AFM 177-373, volume 1, chapter 15, will apply. The dependent of a civilian employee who arrives at a safe haven without the necessary forms to make payment will be required to complete and certify an AF Form 1143 and provide sufficient personal identification before payment(s) may be made.

4.15.1.6. Evacuated base AFO or disbursing agent may make minimum emergency evacuation payments to evacuees when time and cash on hand are limited. If a person is entitled to both dependent and employee evacuation payments, the AFO may pay either entitlement but not both. Full pay support of evacuees will be provided at the safe haven if payment is not made or was limited at the evacuation site. If the AFO/disbursing agent determines his or her cash on hand exceeds requirements and there may be an immediate requirement to destroy currency, maximum authorized evacuation payments may be made to reduce cash levels.

4.15.1.7. If manual travel records were maintained, obtain instructions from DFAS-DE/AN as to disposition and/or update requirements to automated files.

4.15.1.8. Dependents of members of other services (Army, Navy, and Marine Corps) will be paid per AFM 177-373, volume I, chapter 63.

4.16. Non-emergency Area.

4.16.1. Concept of Operations. AFOs/disbursing agents located within an emergency area will be required to cut back operations due to the emergency. An AFO and/or DAO outside the emergency area will be designated by its parent MAJCOM or SAF/FM to assume direct support of one or more AFOs or disbursing agents in the emergency area. Backup sites for regional AFOs (PACAF and USAFE) will be determined by the respective MAJCOM/FM. Support will include maintaining civilian pay accounts, processing or creating pay and other original documents received from the limited AFOs or disbursing agents, overseeing accounting and control functions, and providing computer support. ADSN integrity will be maintained to facilitate reconstitution. Notify DFAS-DE/AD of correct address to forward limited AFOs by-others transactions. The support AFO will safeguard documentation not directly required for the limited AFO's or disbursing agent's immediate mission. The following subparagraphs highlight functions to be performed in addition to the normal daily business of a full AFO. Bear in mind that, depending on the extent and duration of the emergency, operations at a full AFO could be increasing substantially due to mobilization of ARF and deployment of active duty personnel. Also, full AFOs may be required to provide accounting for ARF units.

4.16.1.1. Paying and Collecting. The support AFO is responsible for performing the accountability function of the limited AFO. The support AFO processes reports and accounts for foreign currency acquisitions and expenditures, if required. When possible, check payments will also be made by the support AFO for any vouchers forwarded by the limited AFO. In addition, the support AFO will be required to safeguard accountable vouchers, if forwarded by the limited AFO.

4.16.1.2. Accounts Control. Computer records will be established and maintained for the limited AFO at the appropriate level in effect at the time of the emergency. As a minimum, records will reflect appropriation level, fund code, fiscal year, BA, and ADSN. The support AFO will process by-others transactions for the limited AFO. The support AFO will submit fund status and MAFR reports (RCS: SAF-FM (M) 7801-DE, Status of Funds Data Base Transmission; RCS: SAF-FM (W) 7112-DE, Cycle Report of Vouchers For and By Others; and RCS: SAF-FM (M) 7113-DE, Monthly Package Report of Disbursement and Collection Transactions). The limited AFOs or disbursing agents will not submit real property, general funds general ledger, or cost or expense reports.

- Real Property Accounting. Store for limited AFO. No action required.
- General Ledger Accounting. Store for use during reconstruction. No action required.
- Cost and Expense Accounting. Store for limited AFO. No action required.
- Other RCS reports specified as emergency essential will be submitted for the limited AFO by the support AFO.

4.16.1.3. Commercial Services. Support AFOs will be responsible for clearing all commitments, obligations, accounts payables and receivables for the limited AFO. This includes payment processing. Records should be established at the appropriate level. No cost accounting (VIMS, RAMSS, BEAMS, etc.) will be performed for limited AFOs. Full AFOs may be required to support ARF units.

4.16.1.4. Materiel Accounting. The support AFO will prepare billings, payment and collection vouchers, and reports for the limited AFO. Full AFOs will support ARF units, as required.

- Standard Base Supply System (SBSS). The latest trial balances, all expenses/sales cards on file, and documentation supporting outstanding receivables will be processed for the limited AFO. Copies of issue and receipt documentation will be maintained at the support AFO pending reconstitution.
- Commissary. The support AFO will receive and process all supporting documentation, receiving reports, invoices, accounts receivable, intransit/on-order cards, etc., including RODs and FAE card decks until all payment actions have been completed. Accounting records will be maintained pending reconstitution.
- Interfund Bills. All outstanding bills will be processed by the support AFO.
- Medical-Dental Stock Fund. The support AFO will maintain the latest trial balance and process all documentation supporting outstanding receivables/payables, obligations, and commitments. Issue/shipment documents and other correspondence (invoices, receiving reports, letters, messages, etc.) will also be processed by the support AFO.

4.16.1.5. Industrial Funds:

- Airlift Services. Accounting records will be maintained by the support AFO pending reconstitution of the limited AFO.

- Laundry and Dry Cleaning. Accounting records will be maintained by the support AFO pending reconstitution of the limited AFO or the L&DC plant records.
- Depot Maintenance. Accounting records will be maintained by the support AFO pending reconstitution of the limited AFO.

4.16.1.6. Travel. The support AFO will maintain all accounting records for the limited AFO (commitments, obligations, TRs, MTAs, etc.) and process settlement vouchers. In addition, a record of travel payments (advances, accrued per diem, etc.) will be kept by using DD Form 1588 or automated products. Any indebtedness resulting from official travel will be established when the settlement voucher is computed. The collection of the indebtedness will be accomplished by the support AFO computing the claim. Full AFOs may be required to support mobilization, deployments, or evacuation of noncombatants.

4.16.1.7. Military pay. Active and retired pay functions will be provided by the nearest FSO with on-line capability. The support AFO's involvement will be primarily limited to supporting mobilization of ARF units, deployment of active duty personnel, and evacuated dependents. US Treasury checks will not be forwarded to the emergency area. Predeployment briefings must advise the member and inform him or her of available options. AFOs must verify the accuracy of all pay entitlements and deductions prior to deployment.

4.16.1.8. Civilian Pay. Support AFOs will be required to up-load and maintain civilian pay data until notification of reassignment, separation, or retirement of employee. Full AFOs may also anticipate an increase in temporary employees, overhires, and vacancies/fills due to military vacancies and recall of ARF units.

4.17. Restoration of Normal Accounting and Finance Operations. All levels of command must make every effort to restore normal operations as soon as the local situation permits.

4.17.1. Factors Affecting Reconstitution. Reconstitution of the limited AFO must take into account the following items:

- Extent of damage to comptroller facilities.
- Availability of data automation support.
- Availability of communications support.
- Availability of government transportation.
- Availability of qualified 65FX and 6FXXX personnel.
- Availability of office supplies.
- Availability and condition of office equipment.

4.17.2. General. If the local situation permits reconstitution, the limited AFO should notify his or her counterpart at the support AFO and begin relocation of all records, tapes, and files back to the limited AFO. Notify DFAS-DE/WLS to obtain TUS check and bond supplies. Notify DFAS-DE/AD and DFAS-DE/AD and each affected MAJCOM of the re-establishment of A&F operations at each base and anticipated dates on which reports will be submitted. To avoid numerous adjustments make every effort to reestablish all functions within 60 days. However, reestablish detailed expense accounting as of 1 April or 1 October, whichever comes first, following re-establishment of the general ledger.

4.17.3. Paying and Collecting. The limited AFO will coordinate with the support AFO and establish a target date for assuming responsibility for direct submission of reports to DFAS-DE. The limited AFO should retrieve all Treasury checks, bonds, signature die, bond validating stamp, and signature plate from safe storage at DFAS-DE, unless these items were destroyed. The limited AFO will notify DFAS-DE/AN and MAJCOM/FMF when responsibility for direct submission of reports will be assumed. Upon receipt of guidance from DFAS-DE or other authority designated by SAF/FM, send original vouchers showing payments and collections to DFAS-DE or other activity designated in the guidance.

4.17.4. Accounting for Operating Budgets. Adjust the real property account on the basis of information received from the base civil engineer. Produce trial balances at the earliest practical date and send them through channels to DFAS-DE/AD.

4.17.5. Military pay. Restoration of normal military pay and retired pay operations will be contingent upon the extent and duration of the emergency.

4.17.6. Civilian Pay. Retrieve payroll data and process unreported payments. Limit the dollar amount paid until further instruction from DFAS-DE/AN or DFAS-DE/AN.

4.17.7. Industrial Funds. Re-establishment of the industrial fund operations will depend on the type of disaster and which type of activity (accounting, disbursing, or DPI) was affected. Production and accounting operations can individually or collectively operate and report.

4.17.8. Travel. The support AFO will forward all DD Forms 1588 or automated products and accounting records to the travel section at the limited AFO. Upon receipt of DD Forms 1588, or automated products, the limited AFO should begin posting and reconciling the outstanding payments. Follow up on all unsettled orders.

Chapter 5

BUDGET

5.1. Responsibilities.

5.1.1. The Deputy Assistant Secretary (Budget), SAF/FMB:

5.1.1.1. Develops and maintains budget parts of comptroller annexes to SAF and HQ USAF emergency plans prescribed in AFMAN 10-401 (formerly AFR 28-3).

5.1.1.2. Gives budget and analytical support to the Assistant Secretary of the Air Force (Financial Management and Comptroller), Chief of Staff, USAF, the Contingency Support Staff, and other activities as required.

5.1.1.3. Gives budget guidance to all levels of command under emergency conditions.

5.1.2. Major Commands and Field Operating Agencies:

5.1.2.1. Develop and maintain budget parts of MAJCOM and FOA plans.

5.1.2.2. Give budget support to the commander and staff.

5.1.2.3. Give additional budget guidance to field activities as required. Current budget directives will remain in effect for all emergencies short of general war, unless specifically exempted by SAF/FMB.

5.1.3. Base-level. Base-level budget functions use the authority and guidance in this instruction and applicable MAJCOM supplements to develop and maintain necessary plans and procedures for budget support under emergency conditions.

5.2. Funding Guidance. (See USAF War and Mobilization Plan, Volume I, Annex N)

5.2.1. Air Force budget estimates, operating budgets, and financial plans do not include funds, nor have funds been reserved, for expenses incurred in support of disaster relief operations, State Department operations, or other noncombat contingencies. Thus, it is necessary for each Air Force commander to absorb these costs initially from within existing fund availabilities. If funding adjustments are necessary, a request should be submitted promptly through command channels to SAF/FMB, Washington, DC 20330-1130, HQ USAF/REC, Washington, DC 20330-1150, or the National Guard Bureau/FMB, Washington, DC 20310, as appropriate for active or reserve forces. The capability to make funding adjustments largely depends on the reimbursement for the costs incurred. All costs must be accumulated and bills promptly submitted. When appropriate, emergency/special program (ESP) codes will be assigned to separately identify costs.

5.2.1.1. Administrative restrictions and limitations on the use of funds remain in effect unless waived by higher authority. Emergency operations will not be hindered. Authorization to exceed obligation authority is permitted for purchases of current fiscal year necessities only. This authority applies to emergency circumstances when immediate action is imperative and action cannot be delayed long enough to obtain sufficient funds to cover current fiscal year necessities. The types of necessities and policies and procedures governing this limitation are contained in Section 3732 (DOD Directive 7220.8). See AFR 177-16, section F, for provisions to obtain personal services

for emergencies involving safety of human life or protection of property in excess of that authorized by law.

5.2.1.2. Reprogramming actions will be implemented as required. Pending issuance of any special reporting and data collection procedures by higher headquarters, an interim data collection method (for example, ESP codes) will be established to identify the fund impact of the emergency operation.

5.2.1.3. The next higher headquarters will be advised immediately of the dollar amounts when fund limitations are to be exceeded.

5.2.2. In the event of a general war, circumstances will probably allow for only the absolute minimum budget requirements to be accomplished. In view of this, Air Force commanders should take the following actions, in the order listed and as required:

5.2.2.1. Provide the most effective financial support within the resources immediately available. This includes the adjustment of funds between commands and activities by curtailing or deferring programs of lower priority to meet the particular situation.

5.2.2.2. Submit an estimate of fund requirements for each appropriation, as required, to the next higher echelon. This estimate provides the most comprehensive presentation of the requirements -- as to purpose and as to funds -- that can be determined. Include with the estimate a request for:

5.2.2.2.1. Allocation of any and all funds for each applicable appropriation. SAF, in turn, requests the apportionment of any and all funds held in reserve by the Office of the Secretary of Defense and Office of Management and Budget.

5.2.2.2.2. Authority to proceed under that section of the Appropriation Act, which permits the President to:

- Exempt appropriations, funds, and contract authorizations from provisions of 31 U.S.C. 1512.
- Provide for the cost of an airborne alert as an excepted expense per Section 3732 of the Revised Statutes (41 U.S.C 11).
- Provide for the cost of increasing the number of military personnel beyond that for which funds are provided to be treated as an excepted expense per Section 3732 of the Revised Statutes (41 U.S.C. 11).

5.2.3. In the event of a limited war, the Deputy Assistant Secretary (Budget), SAF/FMB, will supplement existing budget and funding guidance to the extent necessary to ensure mission accomplishment, maximize continuity of operations, and comply with prevailing legal or administrative requirements.

5.2.4. When communication with higher headquarters is not possible and immediate action is necessary, the comptroller or budget officer should:

5.2.4.1. Take action to meet the funding requirements of operations essential to the emergency, including use of Section 3732 authority, if appropriate (see AFR 177-16, section F);

5.2.4.2. Notify higher headquarters as soon as communications are reestablished; and

5.2.4.3. Submit a written report containing all pertinent facts to the Deputy Assistant Secretary (Budget), SAF/FMB, through DFAS-DE/AD, as soon as circumstances permit.

5.3. Operating Procedures.

5.3.1. During emergency conditions, it is essential that budget services be continued. The budget function must collaborate with responsible functional activities to ensure that available resources are distributed to support the local commander's priority resource needs.

5.3.2. Air Force activities must comply with budget and funding methods and procedures in effect at the time of the emergency to the maximum extent possible, except where the application of these procedures would prevent or handicap the accomplishment of the emergency mission. It is expected that the level of accounting detail required for resource management and fund control will be waived or significantly reduced by SAF/FM. As a minimum, however, accounting records must be maintained at a level of detail which will permit identification of appropriations, allocations, and/or allotments, by fiscal year and symbol or for any other administrative subdivisions or legal limitations in effect at that time.

5.3.3. Funding for US civilian employees evacuated or relocated during emergency conditions remains the responsibility of the losing command or unit until these evacuees are re employed by another command or unit. At that time, civilian payroll funding becomes the responsibility of the new parent command or unit.

5.3.4. Activities with deployed units will be governed by the following:

5.3.4.1. Travel fund requirements of deployed units will be provided by the home base of the units.

5.3.4.2. Deployed units will obtain supplies and services from the host base when deployed to another military installation. If reimbursement is required, funds will be provided by the home base of the deployed units. Reimbursement for supplies and services is not normally required when the deployment is to a base within the same command.

5.3.4.3. Reimbursements will be based upon existing host-tenant relationships and policies IAW AFI 65-601, volume I, USAF Budget Policies and Procedures; AFI 25-201, Agreement Procedures, and DODI 4000.19, Interservice, Interdepartmental, and Interagency Support; and the reimbursement chapter in the DoD Financial Management Regulation, DODR 7000.14-R, to be published soon.

5.3.5. As soon as the emergency permits, budget personnel must take necessary steps to restore budgetary control and administration. Budget will help the staff to account for residual resources and determine the level of financial resources needed to resume normal operations. All activities will be advised through command channels of appropriate actions to be taken.

Chapter 6

COST

6.1. Responsibilities.

6.1.1. The Deputy Assistant Secretary, Cost and Economics (SAF/FMC):

6.1.1.1. Develops and maintains cost portions of comptroller annexes to HQ USAF emergency plans prescribed in AFPD 10-4 and applicable subordinate AFIs (formerly the 28 series regulations).

6.1.1.2. Provides analytical support to the Assistant Secretary of the Air Force (Financial Management and Comptroller), the Chief of Staff, USAF, the Contingency Support Staff, and other activities as required.

6.1.1.3. Provides guidance to all levels of command on cost activities under emergency conditions.

6.1.2. Major Commands (MAJCOMs) and Field Operating Agencies (FOAs):

6.1.2.1. Develop and maintain cost portions of MAJCOM and FOA plans.

6.1.2.2. Provide analytical support to the commander and staff.

6.1.2.3. Provide additional guidance to field activities as required.

6.1.3. Base-level. Base-level cost functions use the authority and guidance in this instruction and applicable MAJCOM supplements to develop and maintain necessary plans and procedures for cost support under emergency conditions.

6.2. General Guidance.

6.2.1. Cost services will continue to be needed during all types and phases of contingencies and war. They must be sensitive and responsive to time-critical and unforeseen cross-functional problems associated with mission accomplishment. Cost can expect workload increases in program and progress analysis, management assistant services to supporting other functions' contingency/wartime taskings, and commanders' management systems that track unit contingency/wartime management indicators.

Chapter 7

NATURAL DISASTERS AND LOCAL EMERGENCIES

7.1. Situation. This chapter covers localized emergency conditions which arise because of fire, flood, hurricane, earthquake, tornado, or similar natural phenomena and which might impact the mission of the comptroller field. Additionally, it covers local disasters caused by sabotage, human carelessness, accidents, machine failures, or other similar emergencies. This does not include temporary interruptions in capability when full service can be resumed in a relatively short period. There are two scenarios that have to be addressed.

7.1.1. Disaster or emergency that does not affect comptroller facilities, ADP support, communication support, or AUTODIN capacity.

7.1.2. Disaster or emergency that has damaged all or part of the comptroller abilities to meet mission requirements. (For example, loss of AUTODIN capability, destruction of regular banking facilities, extended loss of electricity, destruction of comptroller building). This scenario may necessitate the accounting and finance office assuming a limited AFO posture. (See **Chapter 4**).

7.2. Responsibilities.

7.2.1. The Army has primary responsibility for military support in disasters.

7.2.2. Air Force authorities, responsibilities, and procedures are defined in AFI 32-4001 (formerly AFR 355-1). Air Force activities will provide support and disaster relief as directed.

7.2.3. Disaster Relief. Participation in disaster relief operations is authorized in accordance with the conditions outlined in AFI 65-601, volume I, and AFI 32-4001.

7.2.3.1. Support furnished incident to disaster relief in the United States, its territories, and possessions. This type of support is outlined in AFI 65-601, volume I. Authority to participate in domestic disaster relief will be furnished through command channels. Pending issuance of any special reporting and data collection procedures by the next higher headquarters, activities will establish an interim data collection method (such as the establishment of ESP codes) to accumulate and report the cost of the support furnished. If appropriate, costs will be documented and billed IAW AFI 65-601, volume I, and AFR 177-102.

7.2.3.2. Support furnished incident to disaster relief in foreign countries. This type of support is outlined in AFR 172-1, volume I, chapter 7, section G (AFI 65-601V1 to be published soon). Foreign disaster relief operations are authorized by the United States Department of State or HQ USAF, through command channels. The dollar amount authorized for expenditure will be specified in advance and will not be exceeded unless such authority is received from higher headquarters. Actual costs must be fully documented.

7.2.4. Off-Base Accidents. Emergency assistance after an off-base accident, missile, ground, water, or explosive accident is authorized. Actual costs must be fully documented.

7.3. Base-Level Comptroller Tasking. When there is a contingency that does not directly affect comptroller facilities, the base comptroller/FM:

- 7.3.1. Assists, through financial analysis/cost, in providing prompt analysis of the extent of damage and impact on the mission and base facilities.
- 7.3.2. Assists in planning the most effective approach to restore full base operations.
- 7.3.3. Briefs the commander and staff on financial problem areas and potential solutions.
- 7.3.4. Develops procedures to ensure each activity involved in supporting civil agencies during disasters accounts for all supplies and services for which the Air Force can be reimbursed.
- 7.3.5. Provides team members to support the budget and finance actions of the on-scene disaster control group (if requested by the installation commander).
- 7.3.6. Accumulates all reimbursable costs incurred in providing disaster relief support and prepares documents, and processes bills according to AFR 177-102. Reimbursable expenses include, but are not limited to:
 - 7.3.6.1. Pay of civilian personnel participating in the operation.
 - 7.3.6.2. All costs of additional civilian personnel employed specifically for the relief operation.
 - 7.3.6.3. Overtime pay for all participating civilian personnel.
 - 7.3.6.4. Actual per diem, travel, and subsistence expenses for both military and civilian personnel; however, reimbursement won't be claimed for military pay and allowances.
 - 7.3.6.5. Transportation of personnel, equipment, and supplies.
 - 7.3.6.6. Costs of equipment operation, of processing equipment in or out of storage, and of repairing or reconditioning nonconsumable items.
 - 7.3.6.7. Packing, crating, and handling of equipment and supplies.
 - 7.3.6.8. Accessory costs incurred in obtaining items to be sold or transferred.
 - 7.3.6.9. Costs of items of equipment lost, damaged beyond economical repair, or destroyed, and consumable items of supply issued to civilian refugees.
 - 7.3.6.10. Use of aircraft. (The rates are in AFR 76-11 and AFR 76-28.)
 - 7.3.6.11. Use of equipment and vehicles. Reimbursement will be established on a rate per mile or similar factors determined by the latest cost reports and consideration of other basic factors, such as maintenance requirements upon return of the equipment.
 - 7.3.6.12. Other Services:
 - 7.3.6.12.1. All other services furnished, not specifically covered above, will be priced on a mutually agreeable basis and if such rates are available.
 - 7.3.6.12.2. Prices for such services will be at the same rates that would be charged to other government agencies for like services, if such rates are available.
 - 7.3.6.12.3. Otherwise, the basis for pricing will be to effect full reimbursement for out-of-pocket expenses.
 - 7.3.6.13. Requests for reimbursement for personal funds spent by authorized Civil Air Patrol (CAP) participants on fuel, lubricants, and communications in performance of assigned official

missions will be processed by the CAP member in agreement with AFR 177-102 and in accordance with AFI 32-4001.

7.4. Contingency Plans.

7.4.1. There are numerous scenarios that could occur at a base-level comptroller office which would affect the mission. Every base has some risks uniquely associated to location, weather, or mission. Each base level comptroller office is tasked with developing and maintaining local plans to be implemented in the event of a local emergency or natural disaster. Specific guidance is contained in AF 170, 172, and 177 series publications and AFI 32-4001. Comptroller personnel should work closely with disaster preparedness personnel to develop the plans. These plans should cover, as a minimum, the following:

7.4.1.1. The roles of the accounting and finance office (DAO and FSO), and the financial analysis office.

7.4.1.2. Points of contact at all levels in the event of implementation of the plan.

7.4.1.3. Priority mission requirements.

7.4.1.4. Guidance for implementation.

7.4.2. MAJCOMs will review, coordinate, and approve all requests for using other Air Force data processing facilities as needed. This coordination and approval will be done by the most expeditious method.

7.4.3. If a comptroller office implements these locally developed procedures, immediately notify DFAS-DE/AN through command channels. Include:

7.4.3.1. Nature of the emergency.

7.4.3.2. Extent of damage.

7.4.3.3. Current situation.

7.4.3.4. Estimated duration of the emergency.

7.4.3.5. Points of contact.

7.4.4. Not every disaster would require implementation of these procedures. The effect on the mission will be the deciding factor and implementation will be at the discretion of the comptroller. For example, a power outage of less than 48 hours might not require any action unless civilian or military payrolls were affected. If further guidance is needed, contact SAF/FMPC.

7.5. Hijacking and Ransom Demands.

7.5.1. It is the United States' policy not to give in to demands of hijackers or terrorists. Every incident is different and as long as communications are established, the National Military Command Center (NMCC) is the final authority for determining procedures to handle a hijacking/ransom demand. If communications are not established, then a jointly coordinated decision will be made by the on-scene commanders. In such cases, the military on-scene commander is the final military authority for determining procedures to handle a ransom demand.

7.5.2. AFOs/DAOs receiving demands should refer them immediately through command post channels to higher headquarters. AFOs should also contact SAF/FMPC and DAOs should also contact DFAS-DE/MP at the earliest possible time for additional guidance. Direct contact is authorized.

ROBERT F. HALE

The Assistant Secretary of the Air Force
for Financial Management and Comptroller

Attachment 1

GLOSSARY OF ABBREVIATIONS AND ACRONYMS

Abbreviations and Acronyms

AFI—Air Force Instruction

AFMAN—Air Force Manual

AFO—Accounting and Finance Officer

AFPD—Air Force Policy Directive

ALC—Air Logistics Center

ARF—Air Reserve Forces

ASD (C)—Assistant Secretary of Defense (Comptroller)

ATRAS—Automated Travel Record Accounting System

AUTODIN—Automated Digital Network

BAS—Basic Allowance for Subsistence

BEAMS—Base Engineer Automated Management System

BQ—USAF Standard Base-Level General Accounting and Finance System

BSPs—Base Support Plans

CINC—Commander in Chief

COLA—Cost of Living Allowance

CONPLANS—Concept Plans

DAO—Defense Accounting Officer

DFAS-DE—Defense Finance and Accounting Service-Denver Center

DOD—Department of Defense

FOA—Field Operating Agency

FORSIZE—Support Force Sizing

FSA—Family Separation Allowance

FSO—Financial Services Officer

IATS—Integrated Automated Travel System

IAW—In Accordance With

JOCAS—Job Order Cost Accounting System

JTR—Joint Travel Regulations

L&DC—Laundry and Dry-cleaning

MAFR—Merged Accountability and Fund Reporting

MAJCOM—Major Command
MCS—Maintenance Cost System
MOPLANS—Base Mobility Plans
MPC—Military Payment Certificate
MSEL—Master Scenario Events Listing
OPLANS—Operations Plans
OPR—Office of Primary Responsibility
PACAF—Pacific Air Forces
ROD—Report of Discrepancy
SAF/FM—Assistant Secretary of the Air Force (Financial Management and Comptroller)
SBSS—Standard Base Supply System
SRR—Survival, Recovery and Reconstitution
USAFE—United States Air Forces in Europe
VIMS—Vehicle Integrated Management System
WMP—USAF War and Mobilization Plan
WRM—War Readiness Material